

Honorable Thomas S. Zilly

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
SEATTLE DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

DAVID A. GOULD; JANE C. POLINDER;
BROOKLINE PROPERTIES, INC.;
WHATCOM COUNTY TREASURER;
TARIO AND ASSOCIATES, P.S.;
WASHINGTON STATE DEPARTMENT OF
SOCIAL AND HEALTH SERVICES;
FINANCIAL CONCEPTS, LTD.;
GOLDSTAR ENTERPRISES, INC.,

Defendants.

Case No. 2:16-cv-1041-TSZ

**STIPULATION AND REQUEST FOR
ORDER REGARDING LIEN
PRIORITY**

**Note on Motions Calendar:
November 30, 2016**

The United States of America and Defendant Whatcom County Treasurer (the “parties”),
through their undersigned counsel, hereby stipulate and agree as follows:

THE SUBJECT PROPERTY

The real property at issue in this action (the “Subject Property”) is commonly referred to
as “6109 Evergreen Way, Ferndale, Washington 98248.” It is more particularly described as
follows:

Lot 1, as delineated on Baycor Short Plat, according to the plat thereof, recorded August 22, 2005, under the Auditor's File No. 2050804879, records of Whatcom County, Washington.

Situate in Whatcom County, Washington.

Assessor's Tax Parcel No. 3902180470220000.

WHATCOM COUNTY'S CLAIMS

Under Washington State law, the general taxes assessed on real property constitute a lien on that property beginning on January 1 of the year in which the taxes are assessed until they are paid. *See* RCW 84.60.020. Such liens have priority over all other liens. *See* RCW 84.60.010.

The parties agree that any outstanding general tax liens attach to the Subject Property.

THE UNITED STATES' CLAIMS

On the following dates, duly authorized delegates of the Secretary of Treasury made timely federal tax assessments against David A. Gould for unpaid federal income taxes for the 2000 through 2004 tax years, creating federal tax liens on Mr. Gould's property:

Tax Year	Assessment Date
2000	02/16/2009 12/09/2013 12/08/2014
2001	02/16/2009 12/09/2013 12/08/2014
2002	02/16/2009 12/09/2013 12/08/2014
2003	02/16/2009 12/09/2013 12/08/2014
2004	02/16/2009 12/09/2013 12/08/2014

On the following dates, duly authorized delegates of the Secretary of the Treasury made timely assessments against Jane C. Polinder for unpaid federal income taxes for the 2000 through 2004 tax years, creating federal tax liens on Ms. Polinder's property:

Tax Year	Assessment Date
2000	02/16/2009 11/11/2013 11/10/2014
2001	02/16/2009 11/11/2013 11/10/2014
2002	02/16/2009 11/11/2013 11/10/2014
2003	02/16/2009 11/11/2013 11/10/2014
2004	02/16/2009 11/11/2013 11/10/2014

The parties agree that the federal tax liens with respect to both David Gould's and Jane Polinder's property attach to the Subject Property.

STIPULATIONS

Wherefore, the United States and the Whatcom County Treasurer hereby stipulate and agree that, pursuant to 26 U.S.C. § 6323(b)(6), any outstanding balance on any Whatcom County tax liens against the Subject Property, based on the property's value, has priority over the United States' federal tax liens against the Subject Property for the 2000 through 2004 tax years.

Should the United States prevail in this action, the Whatcom County Treasurer would not oppose judicial foreclosure of the Subject Property. The parties agree that, prior to seeking a final order of sale, they will provide accountings of their interests in the Subject Property, including interest, setting forth the disposition of the Subject Property's sale proceeds, and the

1 United States will submit a proposed order of sale providing for the payment of any real property
2 taxes due.

3 The parties to this Stipulation agree to bear their own costs and attorney fees, except the
4 costs incurred in selling the Subject Property. Those costs will be reimbursed from the proceeds
5 of the property's sale prior to satisfying the outstanding liens on the property.

6 Upon both parties' execution of this Stipulation and the Court's entry of the Order, the
7 Whatcom County Treasurer shall not be required to appear at future hearings in this litigation
8 and shall be treated as a non-party for all purposes, including discovery, unless the Court orders
9 otherwise.

10 The parties so agree and request an order confirming the foregoing. The parties are
11 submitting a proposed order along with this Stipulation.

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1 Dated: November 30, 2016

2 Respectfully submitted,

3 CAROLINE D. CIRAOLLO
4 Principal Deputy Assistant Attorney General

5 /s/ Charles J. Butler
6 CHARLES J. BUTLER
7 Trial Attorney, Tax Division
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15 /s/ Royce Buckingham
16 ROYCE BUCKINGHAM
17 Civil Deputy Prosecuting Attorney
18 Whatcom County Prosecuting Attorney

19 *Attorney for Whatcom County Treasurer*

CERTIFICATE OF SERVICE

I hereby certify that on November 30, 2016, I filed the foregoing with the Clerk of Court using the CM/ECF system, which will provide electronic notice to counsel for all parties who have appeared in this action.

s/ Charles J. Butler
CHARLES J. BUTLER
Trial Attorney, Tax Division
U.S. Department of Justice